

In Re:

As stated in the Memorandum Opinion filed contemporaneously herewith, the July 17, 2008 Order of the Bankruptcy Court, filed on September 26, 2008 [Doc. 97] is **AFFIRMED** upon the reasoning employed by that Court in its “Memorandum on Plaintiff’s Motion For Partial Summary Judgment” [Doc. 96], and in its “Memorandum and Order on Motion to Reconsider” [Doc. 105] that accompanied the challenged Order. Accordingly, this appeal is **DISMISSED**.

ENTER:

s/ Thomas W. Phillips
United States District Judge